

§ 25.105 Release of collateral security.

Bonds, notes, and other obligations of the United States, pledged and deposited as security in connection with bonds required by this part will be released in accordance with 31 CFR Part 225. When the appropriate TTB officer determines there is no outstanding liability against the bond and that it is no longer necessary to hold the security, he or she shall fix the date or dates on which a part or all of the security will be released. At any time prior to the release of the security, the appropriate TTB officer may, for proper cause, extend the date of release of the security for an additional length of time as may be appropriate.

(31 U.S.C. 9301, 9303)

Subpart I—Dealer Registration and Recordkeeping

SOURCE: T.D. TTB-79, 74 FR 37404, July 28, 2009, unless otherwise noted.

§ 25.111 Definitions.

For purposes of this subpart, the following terms have the meanings indicated:

Dealer. A person who sells, or offers for sale, any alcohol product (distilled spirits, wines, and/or beer) fit for beverage use.

Retail dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to any person other than a dealer.

Wholesale dealer in liquors. A dealer who sells, or offers for sale, distilled spirits, wines, or beer to another dealer.

(26 U.S.C. 5121, 5122)

§ 25.112 Dealer registration.

Every brewer who sells, or offers for sale, any alcohol product (distilled spirits, wines, or beer) fit for beverage use must register as a dealer in accordance with part 31 of this chapter. However, the Brewer's Notice, TTB Form 5130.10, filed under subpart G of this part, and approval of that notice by the appropriate TTB officer, will constitute the brewer's registration as a dealer at the brewery. Every brewer registered as a dealer under this sub-

part will be classified as a wholesale dealer in liquors (see § 31.32 of this chapter) and as such may also operate as a retail dealer in liquors without additional registration. Registration covers all sales from the same location, including sales of wine, spirits, or other brewers' beer. As provided in § 31.52 of this chapter, the brewer is subject to no additional registration for making sales of wine or beer at the customer's place of business. Otherwise, a brewer who conducts business as a dealer at a location other than the brewery must register and keep records in accordance with part 31 of this chapter.

(26 U.S.C. 5124)

§ 25.113 Amending the dealer registration.

Every brewer registered as a dealer under this subpart must maintain a current and accurate Brewer's Notice, TTB Form 5130.10. Whenever there is a change to any of the information provided in the approved Brewer's Notice, the brewer must amend the notice within the time period specified in subpart G of this part. An amendment to the Brewer's Notice, Form 5130.10, will also serve as an amendment of the brewer's dealer registration under this subpart. The brewer's dealer registration will also terminate when brewery operations under the Brewer's Notice terminate.

(26 U.S.C. 5124)

§ 25.114 Dealer records.

Every dealer is required to maintain records of transactions. Beer transactions that appear in the records required by subpart U of this part will meet the brewer's recordkeeping requirements as a dealer. For other transactions not covered in the brewery records, such as retail sales of wine or distilled spirits in a restaurant at the brewery, or operations as a wholesale dealer in wine or distilled spirits, the brewer must keep the records specified for dealers in part 31 of this chapter.

(26 U.S.C. 5121, 5122)